

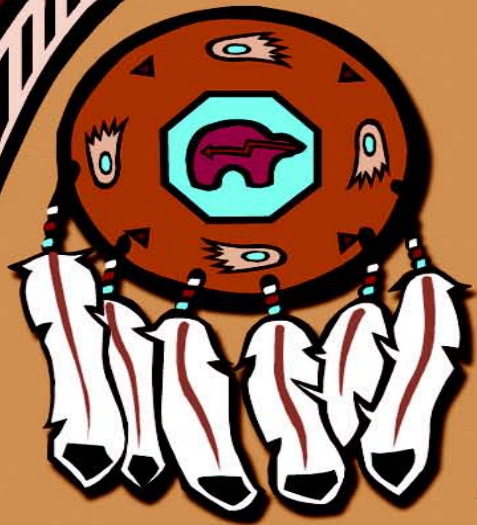
MONETARY CONTRIBUTIONS OF RESERVATIONS TO THE STATE OF MONTANA

Prepared by:

Eleanor YellowRobe Bureau of Business and
Economic Research The University of
Montana

Submitted to:

State Tribal Economic Development
Commission Montana Department of Commerce
Contract #06-51-0037



**BUREAU OF
BUSINESS
AND ECONOMIC
RESEARCH**

The University of Montana Bureau of
Business and Economic Research 32
Campus Drive, #6840 Missoula, MT 59812-
6840



**The University of
Montana**

November 2007

FY 2003

MONETARY CONTRIBUTIONS OF RESERVATIONS TO THE STATE OF MONTANA

Executive Summary

The State Tribal Economic Development Commission (STEDC), established in 1999 through HB 670, is tasked with conducting a comprehensive assessment of the economic needs and priorities of each reservation and providing recommendations for accelerating economic development. The Bureau of Business and Economic Research (BBER), a research department within the University of Montana, was founded in 1948 to monitor the state's economic and business conditions. The STEDC has commissioned the BBER to conduct a study on the level of monetary contributions derived from the seven Indian reservations and the Little Shell Band to Montana's economy. This report presents a summary of the monetary contributions by examining tribal revenues and expenditures as reported in audited financial statements or government financial reports. The total expenditures and revenues for tribal, federal, and state entities within the Montana's seven reservations and the Little Shell Band were \$1,028,089,317 for fiscal year 2003.

Table 1 lists the reservation communities and their cumulative dollar contributions to the state's economy for fiscal year 2003 at a \$1,028,089,317 combined total contribution. The table also depicts each reservation's percentage share of the contribution, and the reservation's rank as a contributor to the \$1 billion dollar total. The data used to develop this table is found in Appendix A, tables 1 through 9.

Table 1
Expenditures for All Sources, Montana Reservations, Fiscal Year 2003

Reservation	Amount	% of Total	Rank
Flathead Reservation	\$317,414,674	30.87%	1
Blackfeet Reservation	\$158,042,084	15.37%	2
Fort Peck Reservation	\$149,125,141	14.51%	3
Crow Reservation	\$130,572,785	12.70%	4
Northern Cheyenne Reservation	\$117,026,912	11.38%	5
Rocky Boy Reservation	\$79,490,451	7.73%	6
Fort Belknap Reservation	\$76,212,675	7.41%	7
Little Shell Tribe	<u>\$204,595</u>	<u>0.03%</u>	8
Total	\$1,028,089,317	100.00%	

Appendix A. Tables 1-9.

This report represents a first-time effort to measure the value of the primary economic base on Montana Indian reservations and to quantify this contribution to the general state economy. Data

collected to complete this study was limited to the primary economic base of governmental type entities and resources. The monetary contributions are defined as the total expenditures and its matching revenue for tribal, federal, and state entities within the reservation, including tribal enterprises. For purposes of this study, revenue generated from privately owned businesses operating on the reservations was not included.

The research for this project was unique in that it was the first time actual revenues and expenditures for entities within Montana's reservations were measured and compiled into one report. This report includes the primary data sources of 72 audited financial reports and 61 government expenditure reports for tribal governments, tribal colleges, housing authorities, Bureau of Indian Affairs, Indian Health Service, school districts, and other similar institutions operating on the reservations. Fiscal year 2003 was selected as the base year, as it was the year tribal audit reports were available through the Federal Audit Clearing House when initial research began.

Montana's seven reservations, Blackfeet, Crow, Flathead, Fort Belknap, Fort Peck, Northern Cheyenne, and Rocky Boy, and the Little Shell Band are measured and evaluated in this study. The seven reservations encompass a total of 5,520,940 acres or 8,626 square miles of the state's land base of 147,046 square miles. The Little Shell Tribe is included in this study although it does not have a specific land base for a reservation in Montana. The landless Little Shell Chippewa Indians of Montana are recognized by the State of Montana as a tribe but are not federally recognized by the U.S government. This community is identified as a tribal contributor to the state's dollar resources and is recorded in this report.

In 2003, the total tribal membership of 69,324 for the seven reservations and the Little Shell Band represents seven percent of the state's total population of 926,825 total residents, see Table 2. Sixty-five percent of this tribal population lives on one of Montana's seven Indian reservations. The population statistics recorded in Table 2 includes the total enrollment for each Montana reservation and the Little Shell Band, the service population which includes tribal members and tribal members from other reservations living within each reservation, and the total population for each reservation according to the 2000 Census.

Table 2.
FY 2003 Population Basis for Reservations

Community	Tribal Enrollment 2003 BIA Labor Force Report	Service Population 2003 BIA Labor Force Report	Total Population 2000 Census
Flathead Reservation	6,970	4,584	26,172
Blackfeet Reservation	15,640	8,831	10,100
Fort Peck Reservation	11,473	7,036	10,321
Crow Reservation	10,927	7,739	6,894
Northern Cheyenne Reservation	8,182	5,068	4,470
Rocky Boy Reservation	5,505	4,372	2,676
Fort Belknap Reservation	6,427	4,834	2,959
Little Shell Tribe	4,200*	-	-
	69,324	42,464	63,592
Montana			926,825

Population statistics drive many revenue sources for entities on the reservations. For instance, Indian Health Service (IHS) funding levels are based on the service populations of reservations, whereas Bureau of Indian Affairs (BIA) uses the enrollment total for tribes, and Department of Housing and Urban Development (HUD) uses Census totals to determine funding formulas for entities within the reservation.

Methods and Definitions

This report measures the specific dollar value of contributions by reservation communities to the State of Montana. It uses fiscal year 2003 figures derived from financial information recorded in audit reports or financial reports from tribes, tribal colleges, school districts, and federal agencies operating within the reservations. The financial reports were received through Freedom of Information Act requests to cognizant agencies with oversight authority for the various entities within the reservation, such as the U.S. Department of Interior, U.S. Department of Education, U.S. Department of Health and Human Services, and U.S. Department of Housing and Urban Development, other federal and state governments. Or through direct requests to tribal leaders for access to audit reports.

The financial data contained within these reports were based on generally accepted accounting principles (GAAP) and by generally accepted government accounting standards (GAGAS) as set forth by the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156. It sets forth standards for obtaining consistency and uniformity among federal agencies for the audit of states, local governments, and non-profit organizations expending federal awards. The single audit means an audit by a single audit organization intended to meet the needs of more than one regulatory agency or funds provider. Most entities within the reservation are categorized as local governments for determining the standards for audit reviews. Additional sources of expenditure data included supplemental U.S. Census material for the reservations.

The expenditure data specific within the annual audit reports, government reports, or census material for entities within the reservation boundaries was recorded to derive the dollar totals contained in this report. The research data was incorporated into the worksheets enclosed in Appendix A to create a numerical profile for each community to determine the specific dollar value of contributions by reservations, as summarized in Table 1.

The categories of revenue and expenditures auditors use in preparing the audit reports are Federal, Earned, Various, State, and Fiduciary. These categories were used to develop Table 3. The categories of revenue sources as recorded by audit reports define the format in recording the data of each community. Based upon these audit reports and government reports, the categories used in this study are as follows:

- Federal: All direct federal funding and/or assistance received by institutions made available from the U. S. Government.

- **Earned:** Revenue earned by the entities through various means, such as: lease revenues, enterprises, or investing. And by tribal members in the communities earning trust income for use of their land or by interest payments related to treaty obligations or U.S. government land settlements called percapita.
- **Various:** A catch all category used by auditors when sources are too small to record into its own category, but is summarized into one. It is often many small sums of pass-through dollars by various government agencies or private organization grants.
- **State:** Revenue given by the State of Montana to entities within the reservation. Two specific categories of state revenues; school districts operating on or near reservations, and grants or contracts to entities on the reservation based on minority status or income levels. Additionally, State of Montana Department of Health and Human Services, Temporary Assistance for Needy Family (TANF) falls under this last category. As a separate note for clarification, the monetary value of food stamps compiled in this report are a federal pass through to the state and are recorded under the federal category.
- **Fiduciary:** Means to account for assets held by an entity in a trustee capacity or as an agent for individuals, other governments, and/or other funds. Examples of these accounts are student activity/club accounts managed by school districts, or pension funds and self insurance funds held by institutions on behalf of their employees.

Expenditures and the Matching Revenues

Table 3 provides a cumulative total of all categorized revenues for the \$1,028,089,317 total expenditures identified in Table 1. See Appendix A, Table 9 for the summary presentation of these numbers.

Table 3
Total Reservation Revenue Sources

Federal	\$629,385,734	61.22%
Earned: Revenue by Entities or Individuals	\$223,431,541	21.73%
Various: Other Government/Private Sources	\$95,864,138	9.32%
State: School Districts & grants/awards	\$68,346,032	6.65%
Fiduciary: (maintained on behalf of others)	<u>\$11,061,872</u>	<u>1.08%</u>
	\$1,028,089,317	100.00%

Appendix A. Tables 1-9.

Montana reservations and their tribal members hold a unique status with the United States government, as do many of the entities within the reservation, such as BIA and the IHS. Indian tribes or other organized groups recognized by the United States as eligible for the special programs and services provided by the United States to Indians because of their status as Indians receive federal funding. This legal relationship that tribes and other organized groups on the reservation possesses with the federal government generates the largest revenue source to reservations in direct federal revenue. This total received by the reservation entities at \$629,385,734 is 61.22% of the statewide reservation total, see Appendix A, Table 9. In seven of the eight tribal communities, the tribal government is the number one contributor to the reservation and the surrounding area for expenditures incurred for fiscal year 2003.

Tribes and other entities within the reservation generate 21.73% in earned income for a \$223,431,541 contribution and is the second largest source of revenue in the study, see Appendix A, Table 9. Earned income is defined as income generated by the entity itself through leasing, operating enterprises, investing funds for the purpose of generating income to be used by an entity generally for support of local government services to its membership. Or, by individual tribal members receiving trust payments in the form of percapita or leasing revenue. The earned income total incorporates entities earning \$197,827,767 and trust payments generating \$25,603,774 in unearned interest income, see Appendix A, Table 9.

Another significant source of revenue for the reservations at 9.32% is generated through multiple small grants that are federal, state, or private contributions to reservation entities. These grants are generally non-recurring awards to entities secured through a competitive grant application process. Due to their immateriality to the individual audit report, they were collectively recorded under other various source categories. For the 71 audits represented in this report, this category demonstrated an unspecific, but significant total of \$95,864,168 in total expenditures for the reservations.

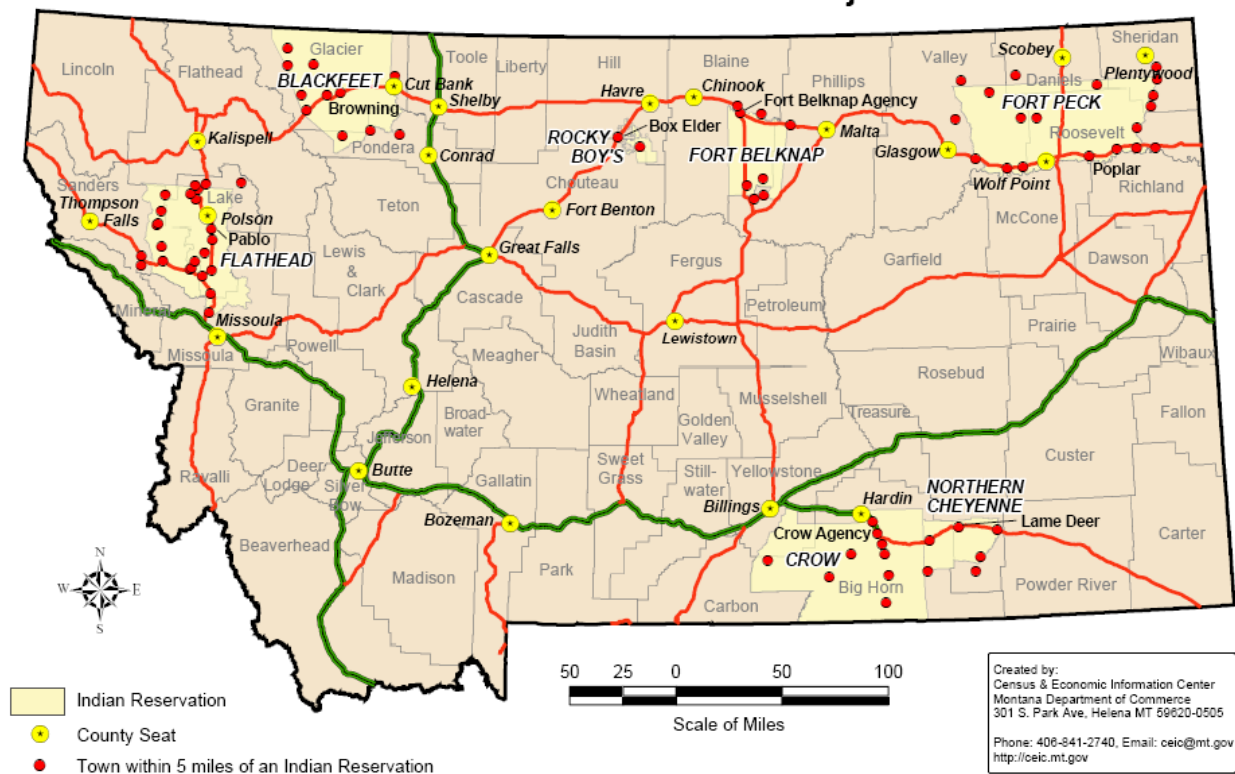
The State of Montana through its laws established for all Montana residents contributes 6.65% to the reservations or \$68,346,032, see Appendix A, Table 9. The State's contribution is made through two primary sources; school systems operated on the reservations and by state grants/awards which includes TANF. Of this \$68 million, \$53,527,614 is allocated to Montana school systems operating on or near the reservations and is based on the state's funding formula for school districts and total student population. The remaining \$14,818,418 is derived by state grants competitively awarded or given to entities within the reservations because of income level or status as a tribal/minority group with \$11,574,533 specifically earmarked as TANF.

Fiduciary accounts, held on behalf of others, make up the remaining 1.08% in total expenditures. These fiduciary sources are a result of entities within the reservations, primarily school districts who maintain on behalf of others, student activity/club accounts, or in other cases, tribal pension or self insurance funds operated on behalf of tribal employees. Total expenditures for these activities are \$11,061,872 and can be seen in Appendix A, Table 9.

This historic report is beyond the specific usefulness of its findings, as it was a serious cooperative effort by many agencies to provide primary fiscal data to determine the monetary contributions made by reservations to the State of Montana. Reservations can now abandon

anecdotal and piecemeal Census driven financial information in favor of the total \$1,028,089,317 in total revenue and expenditures. The \$1 billion dollar total supports tribal leaders' long-held assertions of reservation's economic value and significant fiscal impact to the State of Montana. This study provides tribal leaders in Montana access to noteworthy data to more clearly examine their financial stakeholdership within the State of Montana and consider the economic leakages from the reservation to the state and the local economies surrounding the reservations.

Map A
Reservation Border Towns and Major Cities



Sources - County Outlines from U.S. Census Bureau's TIGER line files.

- Point locations for Montana's county seats were selected from the U.S. Geological Survey Geographic Names Information System. These are the same as the largest cities in each county, except for Madison County, where Ennis is the largest town and Virginia City is the county seat.

- There are 83 cities or towns within 5 miles of an Indian Reservation.

December 2006 - ReservationBorderTowns

MONETARY PROFILES OF RESERVATIONS

Each of the seven reservations and the Little Shell Tribe are profiled in this report. The individual profiles for each reservation provides a table of entities and their total expenditures. Map A, *Reservation Border Towns and Major Cities* shows the location of reservations within the state, and their proximity to the larger cities and economic commerce areas. The profiles of the reservations are organized alphabetically. The data reflected in each of tables for the profiles can be found in Appendix A.

BLACKFEET

The Blackfeet Reservation, located in northwestern Montana on the Montana and Canadian border, is home to the Blackfeet Tribe. Browning, the largest community on the reservation, serves as the headquarters for the reservation. It is 34 miles west of Cut Bank, 100 miles east of Kalispell, and 126 miles north of Great Falls. The Blackfeet Reservation is the second largest reservation in the state and covers an area of 1,010,472 acres in Glacier and Pondera counties, see Map A. The Blackfeet tribal membership of 15,640 has the largest total enrollment for the State's eight communities.

The monetary contribution of the Blackfeet reservation to the state of Montana places the community second amongst the eight reservation communities with a total of \$158,042,084 in expenditures and revenues. The expenditure table for Blackfeet lists the entities that contribute to the reservation economy and their ranking order of contribution to the \$158,042,084.

The largest contributor to the Blackfeet Reservation in expenditures is the Blackfeet Tribe at \$43,355,313 or a 27.43% total contribution. As the table demonstrates the next significant contributors to the reservation economy are the Indian Health Service at \$32,526,607 for a 20.58% contribution, and Browning Public Schools at \$28,959,483 for an 18.32% contribution. Blackfeet Community College follows at \$9,583,629 with a 6.06% contribution and the Bureau of Indian Affairs contributes

Expenditure Sources for Blackfeet		
Entity	Entity Total	Percentage of Total
Blackfeet Tribe of Blackfeet Indian Reservation	\$43,355,313	27.43%
Indian Health Service	\$32,526,607	20.58%
Browning Public School	\$28,959,483	18.32%
Blackfeet Community College	\$9,583,629	6.06%
Bureau of Indian Affairs	\$9,337,049	5.91%
Blackfeet Housing Authority	\$6,303,200	3.99%
Social Security Income*	\$4,484,088	2.84%
Trust Payments	\$3,957,397	2.50%
Heart Butte School District	\$3,822,273	2.42%
TANF	\$3,790,492	2.40%
Food Stamps	\$3,621,814	2.29%
Retirement Income*	\$3,555,354	2.25%
Cut Bank Public Schools	\$1,962,796	1.24%
Supplemental Security Income*	\$1,163,282	0.74%
Blackfeet Boarding Dormitory	\$734,100	0.46%
East Glacier School District	\$556,735	0.35%
Valier Public Schools	\$328,472	0.21%
Total Per Community	\$158,042,084	100.00%

*2000 Census.

\$9,337,049 at 5.91%. The remaining entities listed within the table contribute less than 5% each to the reservation's total. The Blackfeet Housing Authority, Social Security, Trust Payments, Heart Butte School District, TANF, Food Stamps, Retirement Income, Cut Bank Public Schools, and Supplemental Security Income contribute over a million dollars each to the \$158,042,084 total.

Revenue Sources for Blackfeet		
Federal	\$110,050,591	69.63%
Earned	\$32,688,407	20.68%
Various	\$7,793,162	4.93%
State	\$7,140,706	4.52%
Fiduciary	\$369,219	0.23%
Total	\$158,042,084	100.00%

The revenue source table depicts the impact federal sources have on the reservation's economy at 69.63%. The primary contributors the Blackfeet Tribe, Indian Health Service, and Browning Public Schools provide \$71,891,110 in federal dollars to the \$110,050,591 total. Earned income by the entities within the reservation contributes 20.68% or \$32,688,407 to the reservation economy and various sources contribute 4.93% or \$7,793,162. The State of Montana contributes 4.52% or \$7,140,706 to the Blackfeet reservation. Lastly, fiduciary sources contributes less than one percent at \$369,219. The complete worksheet for the data for this profile is in Appendix A, Table 3.

CROW

The Crow Reservation, located in south eastern Montana, is home to the Apsaalooke Nation. Crow Agency serves as headquarters for the reservation and is 13 miles east of Hardin. The closest urban city is Billings, 60 miles west of Crow Agency. As the largest reservation in the state, the Crow reservation occupies 1,536,317 acres in Big Horn and Yellowstone counties, see Map A. The Apsaalooke Nation has an enrolled membership of 10,927 and is third in total enrollment for the State's eight tribal communities.

The monetary contribution of the Crow Reservation to the state of Montana places the community fourth amongst the eight reservation communities with a total of \$130,572,785 in expenditures and revenues. The expenditure table for the Crow Reservation lists the entities that contribute to the reservation economy and their ranking order of contribution to the \$130,572,785.

The largest contributor to the Crow Reservation in expenditures is the

Expenditure Sources for Crow		
Entity	Entity Total	Percentage of Total
Crow Tribe of Indians	\$36,818,515	28.20%
Indian Health Service	\$30,977,840	23.72%
Hardin School District	\$15,178,801	11.62%
Trust Payments	\$14,670,735	11.24%
Lodge Grass School Districts	\$8,809,110	6.75%
Bureau of Indian Affairs	\$7,645,006	5.85%
Little Bighorn College	\$4,024,398	3.08%
Social Security Income*	\$2,692,638	2.06%
Pryor School District 2 & 3	\$2,441,553	1.87%
TANF	\$2,098,030	1.61%
Retirement Income*	\$1,842,515	1.41%
Food Stamps	\$1,721,253	1.32%
Wyola School District	\$820,334	0.63%
Supplemental Security Income*	\$608,993	0.47%
Morin School District	\$223,064	0.17%
Total Per Community	\$130,572,785	100.00%

*2000 Census.

Crow Tribe of Indians (legal name used in audit report) at \$36,818,515 or a 28.20% total contribution. As the expenditure table demonstrates significant contributors to the reservation economy are the Indian Health Service at \$30,977,840 for a 23.72% contribution, Hardin School District at \$15,178,801 for an 11.62% contribution and Trust Payments at \$14,670,735 for an 11.24% contribution. Lodge Grass School District follows with \$8,809,110 at a 6.75% contribution and the Bureau of Indian Affairs at \$7,645,006 with a 5.85% contribution. The remaining entities listed within the table contribute less than 5% each to the reservation's total. Little Bighorn College, Social Security Income, Pryor School District, TANF, Retirement Income, and Food Stamps contribute over a million dollars each to the \$130,572,785 total.

Revenue Sources for Crow		
Federal	\$74,038,441	56.70%
Earned	\$31,755,537	24.32%
State	\$13,847,085	10.60%
Various	\$6,325,633	4.84%
Fiduciary	\$4,606,089	3.53%
	\$130,572,785	100.00%

\$13,847,085 to the Crow reservation. Various sources contribute 4.84% or \$6,325,633. Lastly, fiduciary sources contribute 3.53% at \$4,606,089. The complete worksheet for the data for this profile is in Appendix A, Table 6.

The revenue source table depicts the impact federal sources have on the reservation's economy at 56.70%. The primary contributors, the Crow Tribe, Indian Health Service, and the Hardin School District, provide \$49,325,120 in federal dollars to the \$74,038,441 total. Earned income by the entities within the reservation contributes 24.32% or \$32,755,537 to the reservation economy. The State of Montana contributes 10.60% or

FLATHEAD

The Flathead Reservation, located along the western slope of the Rocky Mountains, is home to the Bitterroot Salish, Upper Pend d'Oreille, and the Kootenai tribes. "Confederate Salish" refers to both the Salish and Pend d'Oreille tribes. The town of Pablo, Montana serves as headquarters for the reservation and is 5 miles north of Ronan, and 8 miles south of Pablo. The closest urban cities are Missoula south 61 miles and Kalispell north 59 miles. Flathead is the third largest reservation encompassing 1,244,000 acres in Lake, Sanders, Missoula, and Flathead counties, see Map A. The Confederated Salish and Kootenai Tribes have a tribal membership of

Expenditure Sources for Flathead		
Entity	Entity Total	Percentage of Total
Confederated Salish and Kootenai Tribes of the Flathead Nation	\$182,931,610	57.63%
Social Security Income*	\$32,753,445	10.32%
Retirement Income*	\$22,870,940	7.21%
Salish Kootenai College	\$21,244,813	6.69%
Ronan Public Schools	\$18,846,617	5.94%
Salish Kootenai Housing Authority	\$6,330,903	1.99%
Kicking Horse Job Corps**	\$5,114,494	1.61%
Polson School District No. 23	\$4,946,029	1.56%
St. Ignatius School District	\$4,932,991	1.55%
Food Stamps	\$4,689,296	1.48%
Arlee Schools Joint District	\$4,382,091	1.38%
Supplemental Security Income*	\$2,922,125	0.92%
Bureau of Indian Affairs/**	\$2,640,000	0.83%
Dixon School District	\$1,127,640	0.36%
Hot Springs School District	\$743,341	0.23%
Charlo School District	\$464,732	0.15%
TANF	\$293,787	0.09%
Camas Prairie	\$171,662	0.05%
Upper West Shore	\$8,159	0.00%
Total Per Community	\$317,414,674	100.00%

*2000 Census. ** Data other than FY 2003.

6,970 and are fifth in total enrollment for the State's eight tribal communities.

The monetary contribution of the Flathead reservation to the state of Montana places the community first amongst the eight reservation communities with a total of \$317,414,674 in expenditures and revenues. The expenditure table for Flathead lists the entities that contribute to the reservation economy and their ranking order of contribution to the \$317,414,674.

The largest contributor to the Flathead Reservation in expenditures is the Confederated Salish and Kootenai Tribes of the Flathead Nation at \$182,931,610 or a 57.63% total contribution. As the expenditure table demonstrates, the next significant contributors to the reservation economy are Social Security at \$32,753,445 for a 10.32% contribution, and Retirement Income at \$22,870,940 for a 7.21% contribution. Salish Kootenai College follows at \$21,244,813 with a 6.69% contribution as does Ronan Public Schools at \$18,846,617 or a 5.99% contribution. The remaining entities listed within the table contribute less than 5% each to the reservation's total. The Salish Kootenai Housing Authority, Kicking Horse Job Corps, Polson School District, St. Ignatius School District, Food Stamps, Arlee Schools, Supplement Security Income, Bureau of Indian Affairs, and Dixon School District contribute over a million dollars each to the \$317,414,674 total.

The revenue source table depicts the impact federal sources have on the reservation's economy at 55.59%. The primary contributors the Confederated

<u>Revenue Sources for Flathead</u>		
Federal	\$176,453,542	55.59%
Earned	\$95,429,752	30.06%
Various	\$26,476,339	8.34%
State	\$14,408,796	4.54%
Fiduciary	\$4,646,245	1.46%
	\$317,414,674	100.00%

Salish and Kootenai Tribes of the Flathead Nation, Social Security, Retirement Income, Salish Kootenai College, and Ronan Public Schools provide \$149,863,504 in federal dollars to the \$176,453,542 total. Earned income by the entities within the reservation contributes 30.06% or \$95,429,752 to the reservation economy and various sources contribute 8.34% or \$26,476,339. The State of Montana contributes 4.54% or \$14,408,796 to the

Flathead reservation. Lastly, fiduciary sources contribute 1.46% at \$4,646,245. The complete worksheet for the data for this profile is in Appendix A, Table 7.

FORT BELKNAP

Fort Belknap Reservation, located in north central Montana, is home to the Assiniboiné and Gros Ventre Tribes. The Fort Belknap Agency, four miles south of Harlem and 45 miles east of Havre, is the largest community on the reservation and serves as its headquarters. The closest urban cities are Great Falls southwest 156 miles and Billings south 205 miles. Fort Belknap is the fifth largest reservation in the state and covers an area of 652,593 acres in Blaine and Phillips counties, see Map A. The Assiniboiné and Gros Ventre's have an enrolled membership of 6,427 and is sixth in total enrollment for the State's eight tribal communities.

The monetary contribution of the Fort Belknap reservation to the state of Montana places the community seventh amongst the eight reservation communities with a total of \$76,212,675 in

expenditures and revenues. The following expenditure table for Fort Belknap lists the entities that contribute to the reservation economy and their ranking order of contribution to the \$76,212,675.

The largest contributor to the Fort Belknap Reservation in expenditures is the Fort Belknap Indian Community at \$31,875,503 or a 41.82% total contribution. As the expenditure table demonstrates, the next significant contributors to the reservation economy are the Indian Health Service at \$16,392,305 for a 21.51% contribution, and Harlem Public Schools at \$8,836,987 for an 11.6% contribution. Fort Belknap College follows at \$5,533,038 with a 7.26% contribution. While the remaining entities listed within the table contribute less than 5% each to the reservation's total, Hays/Lodge Pole School District, Bureau of Indian Affairs, Dodson School District, Trust payments, Social Security, and Retirement Income contribute over a million dollars each to the \$76,212,675 total.

Expenditure Sources for Fort Belknap		
Entity	Entity Total	Percentage of Total
Fort Belknap Indian Community	\$31,875,503	41.82%
Indian Health Service	\$16,392,305	21.51%
Harlem Public Schools	\$8,836,987	11.60%
Fort Belknap College	\$5,533,038	7.26%
Hays/Lodge Pole School District	\$3,739,081	4.91%
Bureau of Indian Affairs	\$3,468,672	4.55%
Dodson School District	\$1,626,486	2.13%
Trust Payments	\$1,261,996	1.66%
Social Security Income*	\$1,127,568	1.48%
Retirement Income*	\$1,095,602	1.44%
Food Stamps	\$629,051	0.83%
Supplemental Security Income*	\$351,900	0.46%
Annual Per capita Payments	\$246,100	0.32%
TANF	\$28,386	0.04%
Total Per Community	\$76,212,675	100.00%
*2000 Census Data		

The revenue source table depicts the impact federal sources have on the reservation's economy at 76.80%. The primary contributors the Fort Belknap Indian Community and the Indian Health Service provide \$27,254,328 in federal dollars to the \$58,531,934 total. Earned income by the entities within the reservation contributes 13.06% or \$9,954,548 to the reservation economy. The State of Montana contributes 6.06% or \$4,617,092 and various sources contribute \$2,434,007 or 3.19% to the economy. And lastly, fiduciary sources contribute less than one percent at \$675,094 to the Fort Belknap Reservation. The complete worksheet for the data for this profile is in Appendix A, Table 1.

Revenue Sources for Fort Belknap		
Federal	\$58,531,934	76.80%
Earned	\$9,954,548	13.06%
State	\$4,617,092	6.06%
Various	\$2,434,007	3.19%
Fiduciary	\$675,094	0.89%
Total	\$76,212,675	100.00%

FORT PECK

The Fort Peck Reservation, located in north eastern Montana, is home to the Assiniboiné and Sioux tribes. The town of Poplar, 21 miles east of Wolf Point and 14 miles west of Brockton, serves as the headquarters for the reservation. The closest urban cities are Glasgow west 70 miles, Williston, ND east 74 miles, and Billings south 329 miles. Fort Peck is the fourth largest

reservation and covers an area of 937,042 acres in Roosevelt, Valley, Daniels, and Sheridan counties, see Map A. The Assiniboine and Sioux tribe has an enrolled membership of 11,473 and is second in total enrollment for the State's eight tribal communities.

The monetary contribution of the Fort Peck reservation to the state of Montana places the community third amongst the eight reservation communities with a total of \$149,125,141 in expenditures and revenues. The expenditure table for Fort Peck lists the entities that contribute to the reservation economy and their ranking order of contribution to the \$149,125,141.

The largest contributor to the Fort Peck Reservation in expenditures is the Assiniboine & Sioux Tribe at \$49,244,746 or a 33.02% total contribution. As the table demonstrates the next significant contributors to the reservation are the Indian Health Service at \$19,529,077 for a 13.10% contribution, and Poplar School District at \$12,608,186 for an 8.45% contribution. Fort Peck Community College follows at \$10,596,987 with a 7.11% contribution, Wolf Point School District at \$10,018,735 or 6.72% contribution, Fort Peck Housing Authority at \$9,203,187 or a 6.71% contribution, and Social Security at \$8,135,350 or a 5.46% contribution. The remaining entities listed within the table contribute less than 5% each to the reservation's total. The Bureau of Indian Affairs, Trust Payments, TANF, Brockton School District, Retirement Income, Food Stamps, Frazer Public Schools, and Supplemental Security Income contribute over a million dollars each to the \$149,125,141 total.

Expenditure Sources for Fort Peck		
Entity	Entity Total	Percentage of Total
Assiniboine & Sioux Tribes	\$49,244,746	33.02%
Indian Health Service	\$19,529,077	13.10%
Poplar School District	\$12,608,186	8.45%
Fort Peck Community College	\$10,596,987	7.11%
Wolf Point School District	\$10,018,735	6.72%
Fort Peck Housing Authority	\$9,203,187	6.17%
Social Security Income*	\$8,135,350	5.46%
Bureau of Indian Affairs	\$5,425,637	3.64%
Trust Payments	\$4,056,576	2.72%
TANF	\$3,497,768	2.35%
Brockton School District	\$3,414,995	2.29%
Retirement Income*	\$3,311,595	2.22%
Food Stamps	\$2,880,607	1.93%
Frazer Public Schools	\$2,558,840	1.72%
Supplemental Security Income*	\$1,034,170	0.69%
Culbertson School District	\$920,315	0.62%
Silverwolf Casino	\$848,959	0.57%
Medicine Lake School District	\$565,512	0.38%
Frontier School District	\$478,013	0.32%
Froid School District	\$456,059	0.31%
Nashua School District	\$339,827	0.23%
Total Per Community	\$149,125,141	100.00%

*2000 Census.

Revenue Sources for Fort Peck		
Federal	\$92,989,438	62.36%
Earned	\$33,699,756	22.60%
State	\$16,976,495	11.38%
Various	\$4,999,918	3.35%
Fiduciary	\$459,534	0.31%
Total	\$149,125,141	100.00%

The revenue source table depicts the impact federal sources have on the reservation's economy at 62.36%. The primary contributors the Assiniboine & Sioux Tribe, Indian Health Service, Poplar School District, Fort Peck Community College, and Wolf Point School District provide \$41,848,472 in federal dollars to the \$92,989,438 total. Earned income by the entities within the reservation contributes 22.62% or \$33,699,756 to the

reservation economy. The State of Montana contributes 11.35% to the Fort Peck reservation or \$16,976,495 and various sources contribute 3.35% or \$4,999,918. Lastly, fiduciary sources contributes less than one percent at \$459,534. The complete worksheet for the data for this profile is in Appendix A, Table 5.

LITTLE SHELL

The Little Shell Band of the Chippewa is legally recognized by the State of Montana and is currently pending federal recognition through the United States government. The Little Shell Tribe has no designated land base in Montana, as do the other seven reservations in the state; but as a tribal people, they generally populate and live in north central Montana in the Great Falls, Chinook, and Lewistown areas. Their tribal headquarters are currently located in Great Falls, Montana. The Little Shell Band of the Chippewa is the smallest tribe in Montana with a population total for 2003 of 4,200.

Expenditure Sources for Little Shell

Little Shell Tribe*	\$199,000	97.00%
Food Stamps*	\$5,595	3.0%
Total Per Community	\$204,595	100.00%

* Data other than FY 2003.

Revenue Sources for Little Shell

Federal	\$107,595	52.59%
State	\$50,000	24.44%
Various	\$47,000	22.97%
Total	\$204,595	100.00%

The Little Shell Tribe is ranked eighth and last in their contribution to the state in expenditures and revenues of \$204,595 for fiscal year 2003. The number is significantly lower than the other reservations largely due to their pending legal status. As their federal recognition is approved, their economic impact to the state will continue to grow and

become more substantial as more tribal development occurs.

The largest contributor to the Little Shell Tribe is federal assistance they receive for tobacco prevention as the Little Shell Tribe at \$107,595 or 52.59%. The State of Montana contributes 24.44% and the remaining 22.97% from various grant agencies. The complete worksheet for the data for this profile is in Appendix A, Table 8.

NORTHERN CHEYENNE

The Northern Cheyenne Reservation, located in south eastern Montana, is home to the Northern Cheyenne Tribe. Lame Deer, the largest community on the reservation, serves as the headquarters for the reservation and is 23 miles south of Colstrip, 43 miles east of Crow Agency, 56 miles east of Hardin. The closest urban city is Billings, 103 miles west of Lame Deer. The Northern Cheyenne reservation is the sixth largest reservation in the state and covers an area of 440,882 acres in Rosebud and Big Horn counties, see Map A. The reservation borders the eastern boundary of the Crow Reservation. The Northern Cheyenne have a tribal membership of 8,182 and is fourth in total enrollment for the State's tribal communities.

The monetary contribution of the Northern Cheyenne reservation to the state of Montana places the community fifth amongst the eight reservation communities with a total of \$117,026,912 in expenditures and revenues. The expenditure table for Northern Cheyenne lists the entities that contribute to the reservation economy and their ranking order of contribution to the \$117,026,912.

The largest contributor to the Northern Cheyenne Reservation in expenditures is St. Labre High School at \$32,549,577 or a 27.81% total contribution. As the expenditure table demonstrates the next significant contributors to the reservation economy are the Northern Cheyenne Tribe at \$28,008,644 or a 23.93% contribution and the Indian Health Service at \$17,470,116 for a 14.93% contribution. Lame Deer School District follows at \$8,808,221 with a 7.53% contribution. The remaining entities listed within the table contribute less than 5% each to the reservation's total. Chief Dull Knife Memorial College, Bureau of Indian Affairs, Colstrip School District, Northern Cheyenne Housing Authority, Northern Cheyenne Tribal School, Food Stamps, and Social Security Income contribute a million dollars each to the \$117,026,912 total.

Expenditure Sources for Northern Cheyenne		
Entity	Entity Total	Percentage of Total
St. Labre High School	\$32,549,577	27.81%
Northern Cheyenne Tribe	\$28,008,644	23.93%
Indian Health Service	\$17,470,116	14.93%
Lame Deer School District	\$8,808,221	7.53%
Chief Dull Knife Memorial College	\$5,331,305	4.56%
Bureau of Indian Affairs	\$5,136,398	4.39%
Colstrip School District	\$3,647,027	3.12%
Northern Cheyenne Housing Authority	\$3,484,920	2.98%
Northern Cheyenne Tribal School	\$3,104,687	2.65%
Food Stamps	\$2,564,667	2.19%
Social Security Income*	\$1,754,808	1.50%
SD# 32J, Rosebud County FKA Ashland Public School	\$961,732	0.82%
Boys & Girls Club of the Northern Cheyenne Nation	\$957,095	0.82%
TANF	\$928,043	0.79%
Trust Payments	\$919,937	0.79%
Retirement Income*	\$854,715	0.73%
Supplemental Security Income*	\$492,008	0.42%
Birney School District	\$53,012	0.05%
Total Per Community	\$117,026,912	100.00%
*2000 Census.		

Revenue Sources for Northern Cheyenne		
Federal	\$65,246,246	55.75%
Various	\$35,868,724	30.65%
Earned	\$9,717,726	8.32%
State	\$6,071,167	5.19%
Fiduciary	\$104,797	0.09%
Total	\$117,026,912	100.00%

to the reservation economy. The State of Montana contributes 5.91% or \$6,071,167 to the Northern Cheyenne reservation. Lastly, fiduciary sources contributes less than one percent at \$104,797. The complete worksheet for the data for this profile is in Appendix A, Table 4.

The revenue source table depicts the impact federal sources have on the reservation's economy at 55.75%. The primary contributors the Northern Cheyenne Tribe, Indian Health Service, and the St. Labre High School provide \$37,836,158 in federal dollars to the \$65,246,246 total. Various sources contribute 30.65% or \$35,868,724 and earned income by the entities within the reservation contributes 8.30% or \$9,717,726

ROCKY BOY

The Rocky Boy Reservation, also located in north-central Montana, is home to the Chippewa Cree Tribe. The Rocky Boy agency serves as headquarters for the reservation, and is 32 miles south of Havre the nearest town. The closest urban cities are Great Falls southwest 99 miles and Billings southeast 271 miles. The smallest reservation in the state; it occupies 126,000 acres in the Bear Paw Mountains in Hill and Choteau counties, see Map A. The Chippewa Cree Tribe has an enrolled membership of 5,505 and is seventh in total enrollment for the State's eight tribal communities.

The monetary contribution of the Rocky Boy reservation to the state of Montana places the community sixth amongst the eight reservation communities with a total of \$79,490,451 in expenditures and revenues. The expenditure table for Rocky Boy lists the entities that contribute to the reservation economy and their ranking order of contribution to the \$79,490,451.

The largest contributor to the Rocky Boy Reservation in expenditures is the Chippewa Cree Tribe at \$28,151,999 or a 35.42% total contribution. As the expenditure table demonstrates, the next significant contributors to the reservation economy are the Rocky Boy Health Board at \$15,742,709 for a 19.80% contribution, and Rocky Boy School District at \$10,821,385 for a 13.61% contribution. Stone Child College follows at \$9,225,074 with an 11.61% contribution. Lastly, Box Elder School District adds \$5,543,839 with a 6.97% contribution. The remaining entities listed within the table contribute less than 5% each to the reservation's total. The Chippewa-Cree Tribe Housing Authority and the National Tribal Development Association contribute over a million dollars each to the \$79,490,451 total.

Expenditure Sources for Rocky Boy		
Entity	Entity Total	Percentage of Total
Chippewa Cree Tribe	\$28,151,999	35.42%
Rocky Boy Health Board	\$15,742,709	19.80%
Rocky Boy School District	\$10,821,385	13.61%
Stone Child College	\$9,225,074	11.61%
Box Elder School District	\$5,543,839	6.97%
Chippewa-Cree Tribe Housing Authority	\$3,351,897	4.22%
National Tribal Development Association (NTDA)	\$1,652,982	2.08%
Bureau of Indian Affairs	\$991,309	1.25%
TANF	\$938,027	1.18%
Social Security Income*	\$844,368	1.06%
Food Stamps	\$625,924	0.79%
Retirement Income*	\$560,418	0.71%
Trust Payments	\$491,033	0.62%
Boys and Girls Club**	\$299,224	0.38%
Supplemental Security Income*	\$250,263	0.31%
Total Per Community	\$79,490,451	100.00%
*2000 Census. **Data other than FY 2003.		

Revenue Sources for Rocky Boy		
Federal	\$51,967,947	65.38%
Various	\$11,919,355	14.99%
Earned	\$10,167,564	12.79%
State	\$5,234,691	6.59%
Fiduciary	\$200,894	0.25%
Total	\$79,490,451	100.00%

The revenue source table depicts the impact federal sources have on the reservation's economy at 65.38%. The primary contributors, the Chippewa Cree Tribe, Rocky Boy Health Board, and the Rocky Boy School District provide \$33,601,437 in federal dollars to the \$51,967,947 total. Various sources contribute 14.99% or \$11,919,355 and earned income contributes 12.79% or

\$10,167,564 to the reservation economy. The State of Montana contributes 6.59% or \$5,234,691 to the Rocky Boy reservation. Lastly, fiduciary sources contributes less than one percent at \$200,894. The complete worksheet for the data for this profile is in Appendix A, Table 2.

This report contains information never before reported. Up until now, there were no reliable data concerning the type and extent of revenue by source to Indian Reservations and affiliated organizations. The data in this report was derived from audited statements, and represents the most reliable source currently available. The figures provided here are the building blocks for further analyses to estimate the economic impacts of reservations and affiliated organizations on Montana's economy.

SOURCES

Browning

Hamilton Misfeldt & Company, P.C. (October 2, 2003). *Browning School District No. 9. Basic Financial Statements with Independent Auditors' Report. Fiscal Year 2003.* Great Falls, MT.

Joseph Eve, CPA. (July 15, 2005). *Blackfeet Housing. Financial and Compliance Report. Fiscal Year 2003.* Great Falls, MT.

Joseph Eve, CPA. (July 16, 2004). *School District Number 1, Heart Butte. Financial and Compliance Report. Fiscal Year 2003.* Great Falls, MT.

Joseph Eve, CPA. (April 15, 2005). *Blackfeet Community College. Fiscal and Compliance Report. Fiscal Year 2003.* Great Falls, MT.

Paul Strom & Associates. (n.d.) *Cut Bank School District No. 15. Financial and Compliance Report. Fiscal Year 2003.* Billings, MT.

Paul Strom & Associates. (August 14, 2003). *East Glacier Park School District No. 50. Financial and Compliance Report. Fiscal Year 2003.* Billings, MT.

Paul Strom & Associates. (n.d.) *Valier School District No. 18. Financial and Compliance Report. Fiscal Year 2003.* Billings, MT.

Profile of Selected Economic Characteristics. U.S. Bureau of the Census, Census 2000.

Ribail, Stauffer & Associates, PLLC. (August 6, 2004). *Blackfeet Tribe of the Blackfeet Indian Reservation. Basic Financial Statements and Independent Auditors' Reports. Fiscal Year 2003.* Liberty Lake, WA.

Crow

Berreth, Lochmiller, & Associates. (June 24, 2004). *Little Big Horn College. Financial Statements and Independent Auditors' Report. Fiscal Year 2003.* Spokane, WA.

Galusha, Higgins & Galusha. (June 10, 2004) *Independent Auditors' Report and Financial Statements. Lodge Grass School Districts No. 27 & 7. Fiscal Year 2003.* Billings, MT.

Galusha, Higgins & Galusha. (January 12, 2004). *Independent Auditors' Report and Financial Statements. Wyola Elementary School District No. 29. Fiscal Year 2003.* Billings, MT.

Moss Adams, LLP. (January 18, 2005). *Crow Tribe of Indians. Independent Auditor's Report and Financial Statements with Supplemental Information. Fiscal Year 2003*. Bellingham, WA.

Paul Strom & Associates. (October 23, 2003). *Hardin School District No. 1 & 17. Financial and Compliance Report. Fiscal Year 2003*. Billings, MT.

Paul Strom & Associates. (October 3, 2003). *Pryor School District No. 2 & 3. Financial and Compliance Report. Fiscal Year 2003*. Billings, MT

Summers, McNea & Company, P.C. (February 24, 2004). *Morin School District No. 17. Independent Auditors' Report. Fiscal Year 2003*. Billings, MT.

U.S. Bureau of the Census, Census 2000. *Profile of Selected Economic Characteristics*.

Flathead

Bjarko, Henningson & Associates. (December 2, 2003). *Salish Kootenai College, Inc. Financial Statements. Fiscal Year 2003*. Ronan, MT.

Denning, Downey & Associates. (n.d.). *Dixon Public School. Audit Report. Fiscal Year 2003*. Kalispell, MT.

Denning, Downey & Associates, P.C. (February 11, 2004). *Hot Springs Public School. Audit Report. Fiscal Year 2003*. Kalispell, MT.

Denning, Downey & Associates. (December 12, 2003). *Ronan Public Schools. Audit Report. Fiscal Year 2003*. Kalispell, MT.

Denning, Downey & Associates. (n.d.). *Camas Prairie School. Report on Applying Agreed-Upon Procedures. Fiscal Year 2003*. Kalispell, MT.

Denning, Downey & Associates. (n.d.) *Upper West Shore School District #33. Report on Applying Agreed-Upon Procedures. Fiscal Year 2003*. Kalispell, MT.

Galusha, Higgins & Galusha. (August 1, 2003). *Independent Auditor's Report and Financial Statements. Arlee Joint School District No. 8J. Fiscal Year 2003*. Billings, MT.

Galusha, Higgins & Galusha. (September 12, 2003). *Independent Auditors' Report and Financial Statements. Polson Public School District No. 23. Fiscal Year 2003*. Kalispell, MT.

Galusha, Higgins & Galusha. (September 12, 2003). *Independent Auditors' Report and Financial Statements. St. Ignatius School District No. 28. Fiscal Year 2003*. Billings, MT.

Ronald Paul Foltz. (October 23, 2003). *Charlo School District No. 7J. Financial and Compliance Report. Fiscal Year 2003*. Missoula, MT.

Ronald Paul Foltz, CPA. (August 31, 2005). *Salish Kootenai Housing Authority. Independent Auditor's Report and Financial Statements. Fiscal Year 2003*. Missoula, MT.

The Sells Group, P.S. (May 24, 2004). *Confederated Salish and Kootenai Tribes of the Flathead Nation. Basic Financial Statements, Supplementary Information and Independent Auditor's Report. Fiscal Year 2003*. Lynwood, WA.

U.S. Department of Labor. Employment and Training Administration. *Job Corps Contract Center Financial Report. Fiscal Year 2004*.

U.S. Bureau of the Census, Census 2000. Profile of Selected Economic Characteristics.

Fort Belknap

Galusha, Higgins & Galusha. (October 30, 2003). *Financial Statements and Independent Auditors' Report. Dodson School Districts No. 2-A and C. Fiscal Year 2003*. Havre, MT.

Galusha, Higgins & Galusha. (September 24, 2003). *Financial Statements and Independent Auditors' Report. Harlem School District No. 12. Fiscal Year 2003*. Havre, MT.

Paul Strom & Associates. (December 10, 2003). *Hays/Lodgepole School District No. 50. Financial and Compliance Report. Fiscal Year 2003*. Billings, MT.

REDW, LLC. (September 24, 2004). *Financial and Compliance Report. Fort Belknap Indian Community. Fiscal Year 2003*. Albuquerque, NM.

Ribail, Stauffer & Associates. (April 15, 2004). *Fort Belknap College, Inc. Basic Financial Statements and Independent Auditors' Reports. Fiscal Year 2003*. Liberty Lake, WA.

U.S. Bureau of the Census, Census 2000. Profile of Selected Economic Characteristics.

Fort Peck

Brady, Martz & Associates, P.C. (December 11, 2003). *Silverwolf Casino. Financial Statements. Fiscal Year 2003*. Grand Forks, ND.

CHMS, P.C. (August 26, 2004). *Assiniboine & Sioux Tribes. Financial Statements and Supplementary Information. Fiscal Year 2003*. Glasgow, MT.

CHMS, P.C. (April 29, 2005). *A&S Diversified. Financial Statements. Fiscal Year 2003*. Sidney, MT.

CHMS, P.C. (April 29, 2005). *A&S Industries. Financial Statements. Fiscal Year 2003*. Sidney, MT.

CHMS, P.C. (October 13, 2003). *Brockton Public Schools. General Purpose Financial Statements and Supplementary Information. Fiscal Year 2003*. Sidney, MT.

CHMS, P.C. (January 27, 2004). *Fort Peck Community College. Financial Statements and Supplementary Information. Fiscal Year 2003*. Sidney, MT.

CHMS, P.C. (August 3, 2004). *Fort Peck, Inc. Financial Statements. Fiscal Year 2003*. Sydney, MT.

CHMS, P.C. (December 4, 2003). *Frazer Public Schools. General Purpose Financial Statements and Supplementary Information. Fiscal Year 2003*. Glasgow, MT.

CHMS, P.C. (September 25, 2003). *Froid Public Schools. General Purpose Financial Statements and Supplementary Information. Fiscal Year 2003*. Sidney, MT.

CHMS, P.C. (April 23, 2004). *Frontier Elementary School District No. 3. General Purpose Financial Statements and Supplementary Information. Fiscal Year 2003*. Glasgow, MT.

CHMS, P.C. (October 22, 2003). *Medicine Lake Public Schools. General Purpose Financial Statements and Supplementary Information. Fiscal Year 2003*. Glasgow, MT.

CHMS, P.C. (February 6, 2004). *Poplar Public Schools. General Purpose Financial Statements and Supplementary Information. Fiscal Year 2003*. Glasgow, MT.

CHMS, P.C. (December 12, 2003). *West Electronics, Inc. Financial Statements. Fiscal Year 2003*. Sidney, MT.

CHMS, P.C. (November 12, 2003). *Wolf Point School Districts 45 and 45A. General Purpose Financial Statements and Supplementary Information. Fiscal Year 2003*. Glasgow, MT.

James W. Lenhardt, CPA. (November 19, 2003). *School District Number 13E. Financial Statements. Fiscal Year 2003*. Glendive, MT.

Moss-Adams, LLP. (June 30, 2004). *Fort Peck Housing Authority. Independent Auditor's Reports and Financial Statements with Supplemental Information. Fiscal Year 2003*. Billingham, WA.

Smith, Lange & Associates, P.C. (August 19, 2003). *School Districts Number 17 and 17C. Financial and Compliance Report. Fiscal Year 2003*. Sidney, MT.

U.S. Bureau of the Census, Census 2000. Profile of Selected Economic Characteristics.

Little Shell

Tribal Council Information. 2003.

Northern Cheyenne

Gale Wilson, CPA. (December 11, 2003). *School District. No.3. Agreed-Upon Procedures Report. Fiscal Year 2003*. Sheridan, WY.

Gale Wilson, CPA. (September 5, 2003). *School District No. 32J. Financial Statements. Fiscal Year 2003*. Sheridan, WY.

Joseph Eve, CPA. (April 9, 2004). *Chief Dull Knife College. Financial and Compliance Reports. Fiscal Year 2003*. Billings, MT.

Joseph Eve, CPA. (October 10, 2003). *Lame Deep School District. Financial and Compliance Report. Fiscal Year 2003*. Billings, MT.

Joseph Eve, CPA. (December 10, 2004). *Northern Cheyenne Tribe. Financial and Compliance Audit Report. Fiscal Year 2003*. Billings, MT.

Monteith, Lacy & Sharkey, LLC.(July 22, 2004). *Northern Cheyenne Tribal Housing Authority. Financial Statements and Independent Auditors' Report. Fiscal year 2003*. Omaha, NE.

Paul Strom & Associates. (March 17, 2003). *Boys & Girls Club of the Northern Cheyenne Nation. Financial and Compliance Report. Fiscal Year 2003*. Billings, MT.

Paul Strom & Associates. (October 8, 2003). *Colstrip School District No. 19. Financial and Compliance Report. Fiscal Year 2003*. Billings, MT.

Paul Strom & Associates. (n.d.). *Northern Cheyenne Tribal School. Financial and Compliance Report. Fiscal Year 2003*. Billings, MT.

Paul Strom & Associates. (March 24, 2004). *Rosebud School District No. 12. Financial and Compliance Report. Fiscal Year 2003*. Billings, MT.

St. Labre Indian School Education Association. Statement of Accountability. Fiscal Year 2003.

U.S. Bureau of the Census, Census 2000. *Profile of Selected Economic Characteristics*.

Rocky Boy

Doug Barber, CPA. (October 5, 2004). *Boys & Girls Club of the Bear's Paw. Financial Reports, Statements, and Supplementary Data. Fiscal Year 2004*. Rapid City, SD.

Galusha, Higgins & Galusha, CPA. (September 12, 2003). *Rocky Boy School District No. 87 J & L. Financial Statements and Independent Auditors' Report. Fiscal Year 2003*. Havre, MT.

Joseph Eve, CPA. (May 28, 2004). Chippewa Cree Housing Authority. Financial and Compliance Report. Fiscal Year 2003. Great Falls, MT.

Joseph Eve, CPA. (May 7, 2004). Chippewa Cree Tribe. Financial and Compliance Audit Report. Fiscal Year 2003. Great Falls, MT.

Joseph Eve, CPA. (May 14, 2004). Rocky Boy Health Board. Financial and Compliance Report. Fiscal Year 2003. Great Falls, MT.

Joseph Eve, CPA. (May 21, 2004). *National Tribal Development Association. Financial and Compliance Audit Report. Fiscal Year 2003*. Great Falls, MT.

Joseph Eve, CPA. (January 16, 2004). *Stone Child College. Financial and Compliance Report. Fiscal Year 2003*. Billings, MT.

Paul Strom & Associates. (March 19, 2003). *Box Elder School District No 13 & G. Financial and Compliance Report. Fiscal Year 2003*. Billings, MT.

U.S. Bureau of the Census, Census 2000. Profile of Selected Economic Characteristics.

Other

Department of Public Health and Human Services. State of Montana. *Food Stamp Program Report. Fiscal Year 2003*

Native American Development Corporation. *Tribal Economic Development Conditions report*. Billings, MT. 2003.

Office of Public Instruction. *Montana School Fall Enrollment by Racial/Ethnic Origin. 2003-03 School Year*.

Okert, Susan. *Reservation Slides. Census and Economic Information Center*. Montana Department of Commerce, September 2005.

Polzin, Paul and O'Donnell, Dennis. Economic Status of American Indians in Montana. Bureau of Business and Economic Research. Montana Business Quarterly. Winter 2004

Tiller, Veronica E and Chase, Robert A. Economic Contributions of Indian Tribes to the Economy of Washington State.

Tiller, Veronica E. *Tiller's Guide to Indian Country: Economic Profiles of American Indian Reservations*. Albuquerque, NM.: BowArrow Publishing Co., 2006.

US Department of Education. *Montana Payments. Impact Aid Report. Fiscal Year 2003*.

US Department of Health and Human Services. Indian Health Service. *Report on Final Allocation Fiscal Year 2003*. Billings Area Office.

US. Department of the Interior. Bureau of Indian Affairs. Office of Tribal Services. *American Indian Population and Labor Force Report 2003*.

US. Department of the Interior. Bureau of Indian Affairs. *Report on Final Allocation Fiscal Year 2003*. Billings Area Office.

APPENDIX A

Definitions for Columns Used in Tables	25
Fort Belknap	Table 1
Rocky Boy	Table 2
Blackfeet	Table 3
Northern Cheyenne	Table 4
Fort Peck	Table 5
Crow	Table 6
Flathead	Table 7
Little Shell	Table 8
Combined Reservation Total	Table 9

DEFINITIONS FOR COLUMNS IN APPENDIX TABLES

Entity: Tribe, State, tribal colleges, housing authorities, Bureau of Indian Affairs, Indian Health Service, local government, non-profit organization, or entitlement payments.

Federal Awards Expended: Means federal financial assistance and federal cost reimbursement contracts that non-federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities.

Self Governance: Title IV of the Indian Self-Determination and Education Assistance Act (ISDEA) Public Law 93–638, 25 U.S.C. 450 *et seq.*, as amended by Title II of Pub. L. 103–413, the Tribal Self-Governance Act of 1994 (108 Stat. 4250, October 25, 1994). Permit an orderly transition from Federal domination of programs and services to provide Indian Tribes with meaningful authority to plan, conduct, redesign, and administer programs, services, functions, and activities that meet the needs of the individual Tribal communities; and Transferring control over funding and decision making to Tribal governments, upon Tribal request, for Federal programs. Self-governance Compact means an executed document that affirms the government-to-government relationship between a self-governance Tribe and the United States. The compact differs from an annual funding agreement (AFA) in that parts of the compact apply to all bureaus within the Department of the Interior rather than a single bureau.

State Legislation: The State of Montana through its laws established for all Montana residents allocates revenue to entities within the reservation. Specifically this category in the table represents school districts operating on or near reservations based on the state's funding formula for school districts and total student population.

State Awards Expended: The State of Montana through its laws established for all Montana residents awards grants and contracts to entities within the reservation. These state grants are competitively awarded or given to entities within the reservations because of income level or status as a tribal/minority group.

Other Program Expenditures:

Fiduciary Expenditures: The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units, or other funds.

General Fund: A fund used to account for unrestricted resources. The fund that accounts for all resources that are not required to be accounted for in other funds.

Proprietary Expenditures: Income determination funds that are used to account for a government's business-type activities; enterprise and internal service funds that are accounted for on a business-type basis.

Component Units: A legally separate government for which the elected officials of a primary government are financially accountable, can impose their will, or there is potential for the organization to provide special financial benefits to, or impose specific financial burdens on the primary residence.

Tribal/Individuals: Means any Indian tribe, band, nation, or other organized group or community, including and Alaskan native village or regional or village corporation (as defined in, or established under, the Alaskan Native Claims settlement Act) that is recognized by the United States as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. This category includes those who have met requirements for enrollment within a tribe.